

HALPERIN BATTAGLIA RAICHT, LLP

555 Madison Avenue – 9th Floor
New York, New York 10022
(212) 765-9100
(212) 765-0964 Facsimile
Alan D. Halperin, Esq.
Walter Benzija, Esq.

**COLE, SCHOTZ, MEISEL,
FORMAN & LEONARD, P.A.**

A Professional Corporation
Court Plaza North
25 Main Street
P.O. Box 800
Hackensack, New Jersey 07602-0800
(201) 489-3000
(201) 489-1536 Facsimile
Michael D. Sirota, Esq.
Ilana Volkov, Esq.
Warren A. Usatine, Esq.

Co-Counsel to the Official
Committee of Unsecured Creditors
of Shapes/Arch Holdings L.L.C., *et al.*

In re:	:	UNITED STATES BANKRUPTCY COURT
	:	FOR THE DISTRICT OF NEW JERSEY
SHAPES/ARCH HOLDINGS L.L.C., <i>et al.</i> ,	:	HON. GLORIA M. BURNS
	:	CASE NO. 08-14631(GMB)
Debtors.	:	
	:	(Jointly Administered)
	:	Chapter 11
	:	

**CERTIFICATION OF NO OBJECTION TO
MONTHLY FEE STATEMENT OF
J.H. COHN LLP**

MICHAEL D. SIROTA, of full age, hereby certifies as follows:

1. I am an attorney-at-law of the State of New Jersey and a member of the firm of Cole, Schotz, Meisel, Forman & Leonard, P.A. (“Cole, Schotz”), Co-Counsel to the Official Committee of Unsecured Creditors of Shapes/Arch Holdings L.L.C., *et al.* (the “Committee”).

2. I submit this Certification in accordance with the March 18, 2008, Administrative Order Pursuant to 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals (the “Administrative Order”).

3. The Administrative Order provides that all Professionals (as defined in the Administrative Order) may file monthly fee and expense statements on or before the twenty-fifth (25th) day of each calendar month for interim approval and allowance of compensation for services rendered and reimbursement of expenses incurred during the immediately preceding month (the “Monthly Fee Statement”).

4. Pursuant to the Administrative Order, each “Notice Party” (as that term is defined in the Administrative Order) shall have twenty (20) days after service of a Monthly Fee Statement to review it (the “Objection Deadline”). Upon the expiration of the Objection Deadline, each Professional may file with the Court and serve on the Notice Parties a certification of no objection or a certification of partial objection, whichever is applicable, after which the Debtor is authorized to pay each Professional an amount equal to the lesser of: (i) eighty percent (80%) of the fees and one hundred percent (100%) of the expenses requested in the Monthly Fee Statement; or (ii) eighty percent (80%) of the fees and one hundred percent (100%) of the expenses not subject to an objection.

5. On July 9, 2008, J.H. Cohn LLP filed its Third Monthly Fee Statement. Pursuant to the Administrative Order, objections to the Third Monthly Fee Statement were due by **July 29, 2008**.

6. To the best of my knowledge, information and belief, no objections have been filed to the Third Monthly Fee Statement.

7. Accordingly, the Debtor will be instructed to pay J.H. Cohn LLP eighty percent (80%) of the fees and one hundred percent (100%) of the expenses requested in the Third Monthly Fee Statement.

/s/ Michael D. Sirota

MICHAEL D. SIROTA

DATED: July 30, 2008